

What is claimed is:

1. A polarizer having retarder comprising

a polarizing film; and

a retarder, which comprises a substrate of a transparent resin film and at least one coat layer with birefringent anisotropy being on at least one surface of the substrate, wherein

the in-plane retardation value ( $R_0$ ) of the phase retarder is not less than 20 nm, and the retardation value along the film thickness direction ( $R'$ ) calculated based on the retardation value ( $R_{40}$ ) measured by inclining by  $40^\circ$  around the slow axis in the plane and the in-plane retardation value ( $R_0$ ) is more than 40 nm.

2. The polarizer having retarder according to claim 1, wherein the substrate of a transparent film has orientation in the film plane, and the in-plane retardation value ( $R_{0B}$ ) of the substrate is not less than 20 nm.

3. The polarizer having retarder according to claim 1, wherein the substrate of a transparent film is selected from the group consisting of polycarbonate resin, cyclic polyolefin resin, and cellulose resin.

4. The polarizer having retarder according to claim 1, wherein

the coat layers with birefringent anisotropy comprises a liquid crystal composition or a composition cured from a liquid crystal composition.

5. The polarizer having retarder according to claim 1, wherein the coat layer with birefringent anisotropy comprises an organically modified clay dispersible in an organic solvent.

6. The polarizer having retarder according to claim 5, wherein the layer comprising an organically modified clay further comprises a hydrophobic resin.

7. The polarizer having retarder according to claim 1, wherein the coat layers with birefringent anisotropy comprises homopolymer of polyimide, or a layer comprising a rigid rod polymer selected from the group consisting of polyamide, polyester, poly (amide-imide), poly (ester-imide), with negative birefringent anisotropy.

8. The polarizer having retarder according to claim 1, wherein the coat layer with birefringent anisotropy comprises a multi-thin-layer.

9. The polarizer having phase retarder according to any of claims 1 to 8, wherein the retarder has the in-plane

retardation value ( $R_0$ ) of from 20 to 300 nm, and the retardation value along the thickness direction ( $R'$ ) of from 50 to 300 nm calculated based on the retardation value ( $R_{40}$ ) measured by inclining by  $40^\circ$  around the slow axis in the plane and the in-plane retardation value ( $R_0$ ).

10. A liquid crystal display apparatus comprising at least one polarizer having retarder according to claim 1, and a liquid crystal cell.